



General Assembly

February Session, 2008

Raised Bill No. 5711

LCO No. 2315

02315_____PD_

Referred to Committee on Planning and Development

Introduced by:
(PD)

***AN ACT CONCERNING THE PROPERTY TAX EXEMPTION FOR
MOTOR VEHICLES OF MEMBERS OF THE ARMED FORCES.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subdivision (53) of section 12-81 of the 2008 supplement
2 to the general statutes is repealed and the following is substituted in
3 lieu thereof (*Effective October 1, 2008, and applicable to assessment years*
4 *commencing on or after October 1, 2008*):

5 (53) (a) One motor vehicle belonging to, leased to or held in trust
6 for, any member of the United States armed forces; [, if such motor
7 vehicle is garaged outside the state;]

8 (b) Any person claiming the exemption provided under this
9 subdivision for any assessment year shall, not later than the thirty-first
10 day of December next following the date on which property tax is due
11 in such assessment year, file with the assessor or board of assessors, in
12 the town in which such motor vehicle is registered, written application
13 claiming such exemption on a form approved for such purpose by
14 such assessor or board. Notwithstanding the provisions of this chapter,
15 any person claiming the exemption under this subdivision for a leased

16 motor vehicle shall be entitled to a refund of the tax paid with respect
17 to such vehicle, whether such tax was paid by the lessee or by the
18 lessor pursuant to the terms of the lease. Upon approving such
19 person's exemption claim, the assessor shall certify the amount of
20 refund to which the applicant is entitled and shall notify the tax
21 collector of such amount. The tax collector shall refer such certification
22 to the board of selectmen in a town or to the corresponding authority
23 in any other municipality. Upon receipt of such certification, the
24 selectmen or such other authority shall draw an order on the Treasurer
25 in favor of such person for the amount of refund so certified. Failure to
26 file such application as prescribed herein with respect to any
27 assessment year shall constitute a waiver of the right to such
28 exemption for such assessment year;

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| This act shall take effect as follows and shall amend the following sections: | | |
| Section 1 | <i>October 1, 2008, and applicable to assessment years commencing on or after October 1, 2008</i> | 12-81(53) |

Statement of Purpose:

To exempt from the property tax motor vehicles owned by a member of the armed forces.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]